

Article - Alcoholic Beverages

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§1-407.

(a) (1) This article and the Tax – General Article do not prohibit a manufacturer or wholesaler from selling and delivering to a federally authorized purchaser:

(i) subject to paragraph (2) of this subsection, wine and liquor without payment of taxes, if the wine and liquor are used only on the federal reservation in the State where the purchaser is assigned; and

(ii) beer.

(2) The Comptroller may require that each order of wine or liquor be approved before purchase or delivery.

(b) A tax on beer that is paid when the beer is purchased shall be refunded if:

(1) a proper application is filed with the Comptroller within 90 days after the purchase; and

(2) the Comptroller approves.

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